

M A R Y L A N D, O C T O B E R, 1778.

next; meet at the usual place of holding their respective county courts, to hear and determine the complaints of such persons as may think themselves grieved by their property being over rated by the assessor, and shall sit from day to day, for the space of two days next following, and as often afterwards as may be necessary, for hearing and determining all appeals that may be made to them. And if the said commissioners shall not meet and sit as aforesaid, every commissioner failing therein shall forfeit and pay the sum of two hundred pounds current money, unless prevented by sickness or other unavoidable accident. And if any person, whose property shall be assessed and rated in virtue of this act, shall apprehend himself thereby injured or grieved, and shall thereof complain to the said commissioners, the said commissioners shall and may, at the time of their sitting to hear appeals as aforesaid, particularly examine any person or persons (other than the party complaining) upon his or their oath, touching the value of such real or personal property (except in the case of ready money or plate, in which case the party's own oath shall be admitted) and upon due examination or knowledge thereof, abate, encrease, or enlarge the said assessment and rate, and a copy of the same, so abated, encreased, or enlarged, shall forthwith deliver, or cause to be delivered, to the collector of their respective counties, who shall collect and levy the same as herein directed.

C H A P.  
VII.

August court,  
to hear com-  
plaints, &c.

XXXII. And be it enacted, That the said commissioners shall deliver to the sheriffs of their respective counties, who are hereby appointed collectors of the assessment and pound rate aforesaid, a fair copy of the certificates of assessment delivered to them by the assessors, on or before the thirtieth day of August next, under the penalty of two hundred pounds current money for each commissioner.

Commissioners  
to deliver  
to sheriffs cer-  
tificates of as-  
sessment, &c.

XXXIII. And be it enacted, That the respective collectors may and shall, at any time after the twentieth day of September next, collect the said pound rate, by distress and sale of any goods or chattels within his county, the property of any person assessed, of which sale five days notice, excluding the day of notice and sale, shall be given, and by distress and sale of any goods or chattels found on the land of any person assessed, of which the same notice shall be given, and if no effects can be found on the land, the owner thereof shall be liable for the pound rate so assessed, and the land shall be chargeable for the payment thereof, with six per cent. interest thereon, from the day appointed by this act for payment, in the hands of any purchaser, and any goods at any time found on the premises shall be liable to distress and sale for payment thereof; and the respective collectors shall pay the whole amount of the assessment and pound rate on all the real and personal property within his county, after deducting thereout the sums by this act allowed to be discounted and retained by such collector, to the treasurer of his shore, on or before the twentieth day of December then next, and upon failure in payment by any collector, the treasurer of his shore shall, on or before the tenth day of January then next, obtain a copy of his bond, and file the same in the general court, and thereupon *scire facias* shall issue against such collector and his sureties, in the same manner as on bonds to the loan-office, and similar proceedings shall be had to compel payment of the money due, with interest of fifteen per cent. from the day appointed by this act for payment.

Collectors  
may collect the  
pound rate by  
distress, &c.

F

XXXIV. And